

Southern District of New York

In re Lehman Brothers Holdings Inc., et al., Debtors.

Case No. 08-13555 (JMP)
(Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Attestor Value Master Fund, LP

Name of Transferee

JANA Master Fund, Ltd.

Name of Transferor

Name and Address where notices to transferee should be sent:

Anke Heydenreich/Isobelle White
c/o Attestor Capital LLP
67-68 Grosvenor Street
London
W1K 3JN
United Kingdom
Phone: +44-207 355 6233/6231
Email: anke.heydenreich@attestorcapital.com
Isobelle.white@attestorcapital.com

Court Claim # (if known): 25010
Amount of Claim: \$10,993,235.51
Date Claim Filed: 9/21/2009
Debtor: Lehman Brothers Holdings Inc.

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: /s/ Jan Peters
Transferee/Transferee's Agent

Date: August 7, 2012

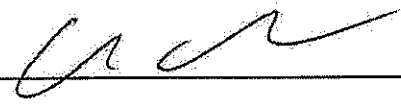
Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 Y.S.C. §§ 152 & 3571.

EVIDENCE OF TRANSFER OF CLAIM

For good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, JANA Master Fund, Ltd ("Seller") does hereby unconditionally and irrevocably sell, transfer and assign unto Attestor Value Master Fund, L.P ("Buyer") all rights, title and interest in and to the claims of Seller No. 25010 in the principal amount of \$10,993,235.51 plus all interest, fees and other amounts related thereto (the "Claim") against Lehman Brothers Lehman Brothers Holdings, Inc. (the "Debtor") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") (or any other court with jurisdiction over the bankruptcy proceedings) as In re Lehman Brothers Special Financing Inc., Case No. 08-13555.

Seller hereby waives any objection to the transfer of the Claim assigned herein (the "Transferred Claim") to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Transferred Claim and recognizing the Buyer as the sole owner and holder of the Transferred Claim. Seller further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Transferred Claim, and all payments or distributions of money or property in respect of the Transferred Claim, shall be delivered or made to the Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Transfer of Claim by its duly authorized representative dated the 7th day of August, 2012.

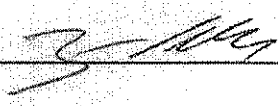
SELLER: JANA Master Fund, Ltd.  Name: <u>Charles Penner</u> Title: <u>Partner + CEO</u>	BUYER: Attestor Value Master Fund, L.P. Name: Title:
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SELLER: JANA Master Fund, Ltd. _____ Name: Title:	BUYER: Attestor Value Master Fund, L.P.  _____ Name: JAN PETERS Title: DIRECTOR
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